

- Ad valorem tax.* (1). On real estate and personal property situated in the city a tax not exceeding one dollar on every hundred dollars' value.
- Poll tax. (2). On all taxable polls a tax not exceeding three dollars, who may be residents in the city on the first day of June of each year, or may have been so resident within sixty days next preceding that day.
- Omnibuses. (3). On every four-horse omnibus a tax not exceeding fifty dollars; on every two-horse omnibus a tax not exceeding forty dollars.
- Drays, &c. (4). On every dray or express wagon drawn by one or two horses a tax not exceeding twenty-five dollars; if drawn by more than two horses a tax not exceeding fifty dollars.
- Carriages, &c. (5). On all carriages, buggies, sulkies or other vehicles used in the city for the carriage of persons or for pleasure, a tax not exceeding fifteen dollars.
- Dogs. (6). On every dog a tax not exceeding ten dollars:
- Proviso. *Provided*, that a discrimination may be made within this limit on the different species and sexes of dogs.
- Purchases. (7). On every hundred dollars' value of goods, wares and merchandise purchased for re-sale by any merchant trading in the city, within one year next preceding the first day of June of the year in which the same is listed, a tax not exceeding one dollar.
- Levy of taxes. SEC. 33. That as soon as the clerk and treasurer shall have furnished the assessment roll as provided, and the same shall have been revised by the board, the board of aldermen shall proceed to levy the taxes on such subjects of taxation as they may choose, and shall place the tax-list in the hands of the collector for collection, who shall proceed forthwith in the collection, and shall complete the same on or before the first day of January next ensuing, and shall pay the moneys as they are collected to the treasurer; and the collector for his compensation shall receive not exceeding five per centum on the amount collected.
- Collection of taxes.
- Compensation of collector.